

**EXHIBIT 4**



**Internal Revenue Code**

*SUBTITLE F--PROCEDURE AND ADMINISTRATION (Sections 6001 to 7874)*

*CHAPTER 64--Collection (Sections 6301 to 6365)*

*SUBCHAPTER D--Seizure of Property for Collection of Taxes (Sections 6330 to 6344)*

*PART II--Levy (Sections 6331 to 6344)*

*Sec. 6334. Property Exempt From Levy*

**Sec. 6334. Property Exempt From Levy**

(a) Enumeration

There shall be exempt from levy--

(1) Wearing Apparel And School Books

Such items of wearing apparel and such school books as are necessary for the taxpayer or for members of his family;

(2) Fuel, Provisions, Furniture, And Personal Effects

So much of the fuel, provisions, furniture, and personal effects in the taxpayer's household, and of the arms for personal use, livestock, and poultry of the taxpayer, as does not exceed \$6,250 in value;

(3) Books And Tools Of A Trade, Business, Or Profession

So many of the books and tools necessary for the trade, business, or profession of the taxpayer as do not exceed in the aggregate \$3,125 in value;

(4) Unemployment Benefits

Any amount payable to an individual with respect to his unemployment (including any portion thereof payable with respect to dependents) under an unemployment compensation law of the United States, of any State, or of the District of Columbia or of the Commonwealth of Puerto Rico.

(5) Undelivered Mail



Mail, addressed to any person, which has not been delivered to the addressee.

(6) Certain Annuity And Pension Payments

Annuity or pension payments under the Railroad Retirement Act, benefits under the Railroad Unemployment Insurance Act, special pension payments received by a person whose name has been entered on the Army, Navy, Air Force, and Coast Guard Medal of Honor roll (38 U.S.C. 562), and annuities based on retired or retainer pay under chapter 73 of title 10 of the United States Code.

(7) Workmen's Compensation

Any amount payable to an individual as workmen's compensation (including any portion thereof payable with respect to dependents) under a workmen's compensation law of the United States, any State, the District of Columbia, or the Commonwealth of Puerto Rico.

(8) Judgments For Support Of Minor Children

If the taxpayer is required by judgment of a court of competent jurisdiction, entered prior to the date of levy, to contribute to the support of his minor children, so much of his salary, wages, or other income as is necessary to comply with such judgment.

\* (9) Minimum Exemption For Wages, Salary, And Other Income

Any amount payable to or received by an individual as wages or salary for personal services, or as income derived from other sources, during any period, to the extent that the total of such amounts payable to or received by him during such period does not exceed the applicable exempt amount determined under subsection (d).

(10) Certain Service-connected Disability Payments

Any amount payable to an individual as a service-connected (within the meaning of section 101(16) of title 38, United States Code) disability benefit under--

(A)

subchapter II, III, IV, V., 1 or VI of chapter 11 of such title 38, or

(B)

chapter 13, 21, 23, 31, 32, 34, 35, 37, or 39 of such title 38.